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COLUMBIA

NEW HAMPSHIRE

ANNUAL REPORT



YEAR ENDING DECEMBER 31

1998



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TOWN OFFICERS

SELECTMEN
Norman Cloutier - 2001
William E. Higgins - 2000 (resigned - 9/98)
Frederic Foss - 1999
Eric Stohl - 1999
(appointed - 9/98)

MODERATOR
Arthur Dodge, Jr. - 1999
(appointed 3/98)

TOWN CLERK
Marcia Parkhurst - 1999

DEPUTY TOWN CLERK
Isabelle Parkhurst

TREASURER
Barbara Killam - 1999

TAX COLLECTOR
Garry Parkhurst - 1999

DEPUTY TAX COLLECTOR
Marcia Parkhurst

SUPERVISORS
Virginia Weber - 2000
Myra Brooks - 2002
Barbara Killam, Chrm. - 2004

TRUSTEE OF TRUST FUNDS
Marcia Parkhurst - 1999

OVERSEER OF POOR
Beverly Higgins - 1998
(resigned - 9/98)

AUDITORS
vacant - 1999
vacant - 1999

FIRE WARDEN
Peter Dion - 1999

DEPUTY FIRE WARDENS
Kenneth Parkhurst - 1999
Wallace Adair - 1999
Jonathan Fogg - 2000

HEALTH OFFICER
Dr. Robert Soucy

CIVIL DEFENSE DIRECTOR
Richard Johnsen - 1999

PLANNING BOARD
William T. Schomburg, Secy. - 1999
Dale Simpson - 2001
William E. Higgins - 2000 (resigned - 9/98)
Eric Stohl - 1999
Edward Poulin, Chrm., - 1999

BOARD OF ADJUSTMENT
William Mountain - 1999
Frederic Foss, Chrm. - 1999
William T. Schomburg, Secy. - 2000
William E. Higgins - 2000 (resigned - 9/98)
Peter Dion - 2001

CEMETERY TRUSTEES
vacant - 2001
Wilfred Washburn - 2000
June Bessette - 1999

W A R R A N T

STATE OF NEW HAMPSHIRE

The Polls Will Be Open From 11:00 a.m. to 6:00 p.m.

To the inhabitants of the Town of Columbia, in the County of Coos, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Columbia Town Hall on Tuesday, the 9th day of March, next, at 7:15 o'clock in the evening to act upon the following subjects:

Article 1: To vote to bring in ballots for election of Town Officers to be elected by ballot for the year ensuing.

Article 2: To see if the Town will instruct its Selectmen to appoint all other Town officials as required.

Article 3: To see if the Town will vote to raise and appropriate the sum of $55,000.00 for Town Charges for the ensuing year.

Article 4: To see if the Town will vote to raise and appropriate the sum of $4,500.00 for extinguishing fires in said Town. (Board of Selectmen recommend this appropriation.)

Article 5: To see if the Town will vote to raise and appropriate the sum of $300.00 for stand-by fire protection to the Town of Stratford. (Board of Selectmen recommend this appropriation.)

Article 6: To see if the Town will vote to raise and appropriate the sum of $7,250.94 to help support the operation of the Colebrook Communications Center. (Board of Selectmen recommend this appropriation.)

Article 7: To see if the Town will vote to raise and appropriate the sum of $3,605.00 to help support the services of the Ambulance District A-1 Service. (Board of Selectmen recommend this appropriation.)

Article 8: To see if the Town will vote to raise and appropriate the sum of $2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies. (Board of Selectmen recommend this appropriation.)

Article 9: To see if the Town will vote to raise and appropriate the sum of $3,000.00 for operating expenses of the Upper Connecticut Valley Home Health Association. (Board of Selectmen recommend this appropriation.)

Article 10: To see if the Town will vote to raise and appropriate the sum of $500.00 as a contribution for the support and services of Upper Connecticut Valley Mental Health Service. (Board of Selectmen recommend this appropriation.)

Article 11: To see if the Town will vote to raise and appropriate the sum of $200.00 as a contribution for the support and services of the Vershire Center. (Board of Selectmen recommend this appropriation.)

Article 12: To see if the Town will vote to raise and appropriate the sum of $4,000.00 for mowing and maintaining cemeteries.

Article 13: To see if the Town will vote to raise and appropriate the sum of $1,000.00 for the purpose of developing land for a Town Cemetery. (Board of Selectmen recommend this appropriation.)

Article 14: To see if the Town will vote to raise and appropriate the sum of $620.20 for the North Country Council.

Article 15: To see if the Town will vote to raise and appropriate the sum of $650.00 for support of the Community Outreach Program. (Board of Selectmen recommend this appropriation.)

Article 16: To see if the Town will vote to raise and appropriate the sum of $4,000.00 for the support of the poor.

Article 17: To see if the Town will vote to raise and appropriate the sum of $70,000.00 for the maintenance of summer roads.

Article 18: To see if the Town will vote to raise and appropriate the sum of $40,000.00 for the maintenance of winter roads.

Article 19: To see if the Town will vote to raise and appropriate the sum of $20,000.00 for solid waste disposal and recycling.

Article 20: To see if the Town will vote to raise and appropriate the sum of $500.00 for disposal of septic waste.

Article 21: To see if the Town will vote to raise and appropriate the sum of $1,600.00 for the Colebrook Library. (Board of Selectmen recommend this appropriation.)

Article 22: To see if the Town will vote to raise and appropriate the sum of $4,000.00 for appraisal upkeep.

Article 23: To see if the Town will vote to raise and appropriate the sum of $870.00 for maintenance of the Tax Map.

Article 24: To see if the Town will vote to raise and appropriate the sum of $280.00 to help support the services of the American Red Cross. (Board of Selectmen recommend this appropriation.)

Article 25: To see if the Town will vote to raise and appropriate the sum of $10,000.00 for the purpose of installing a second exit in the Town Hall. (Board of Selectmen recommend this appropriation.)

Article 26: To see if the Town will vote to raise and appropriate the sum of $300.00 to support the Great North Woods Region Association in their efforts to promote the Great North Woods Region. (Board of Selectmen recommend this appropriation.)

Article 27: To see if the Town will vote to raise and appropriate the sum of $30,000.00 for ice storm damage. Such appropriation to be funded by a $24,000.00 grant from the Department of Resources and Economic Development and the remaining $6,000.00 to be expended from the summer road budget.

Article 28: Shall we delegate the duties and responsibilities of the Cemetery Trustees to the Board of Selectmen?

Article 29: Polling hours in the Town of Columbia are now 8:00 to 7:00. Shall we place a question on the state election ballot to change polling hours so that polls shall open at 11:00 and close at 7:00 for all regular state elections beginning in the year 2002?

Article 30: To see if the Town will authorize the Selectmen to apply for State and Federal Funds and to apply for, contract for, and accept aid relative to disasters and incur debts for temporary loans for same should the need arise.

Article 31: To see if the Town will vote to authorize the Selectmen to accept private donations of land, interest in land or money to be deposited into the conservation fund for the purpose of contributing to the local matching portion required for acquiring conservation land or for permanent conservation use under State and Federal programs, and authorize the Selectmen to apply for and accept the State and Federal matching funds for the purpose of acquisition of the fee or lesser interest in conservation land. Said appropriated or donated funds and State and Federal matching funds may be expended by majority vote of the conservation commission.

Article 32: To transact any other business which may legally come before this meeting.

Given under our hands and seals this 10th day of February, A.D., 1999.

s/NORMAN CLOUTIER
s/ERIC STOHL
s/FREDERIC FOSS
Selectmen of Columbia

A True Copy - Attest:

s/NORMAN CLOUTIER
s/ERIC STOHL
s/FREDERIC FOSS

STATE OF NEW HAMPSHIRE
COOS, SS: February 10, 1999

We, Norman Cloutier, Eric Stohl and Frederic Foss, Selectmen of the Town of Columbia, hereby certify that we posted a true and attested copy of the within Warrant, at the place of meeting specified and a like copy at a public place in said Town and delivered to the Town Clerk on the same day the original Warrant.

s/NORMAN CLOUTIER
s/ERIC STOHL
s/FREDERIC FOSS

STATE OF NEW HAMPSHIRE
COOS, SS: February 10, 1999

Personally appeared the above-named, Norman Cloutier, Eric Stohl, and Frederic Foss and made oath that the above affidavit by them subscribed is true, before me,

s/Marcia L. Parkhurst
Notary Public

BUDGET

Item:	Estimated Revenue 1998	Actual Revenue 1998	Estimated Revenue 1999
Yield Taxes	$ 50,000.00	$ 27,871.47	$ 40,000.00
Land Use Change Tax	$ 1,000.00	$ 2,181.50	$ 2,000.00
Interest on Del. Taxes	$ 5,000.00	$ 18,814.87	$ 12,000.00
Inventory Penalties	$ 250.00	$ 420.00	$ 250.00
FROM STATE OF NEW HAMPSHIRE:			
Revenue Distribution	$ 19,000.00	$ 18,124.78	$ 18,000.00
Block Grant Aid	$ 33,545.75	$ 33,545.75	$ 32,169.08
Reimb. Forest Fire	$ -0-	$ 502.68	$ 500.00
Forest Land Reimb.	$ 2,000.00	$ 3,472.25	$ 2,000.00
Meals & Room Tax	$ -0-	$ 11,008.04	$ 5,000.00
Ice Storm Damage Grant	$ -0-	$ -0-	$ 24,000.00
FROM LOCAL SOURCES - EXCEPT TAXES:			
Motor Vehicle Fees	$ 70,000.00	$ 81,795.00	$ 70,000.00
Dog License Fees	$ 750.00	$ 1,085.50	$ 750.00
Marriage License Fees	$ 100.00	$ 266.00	$ 100.00
Business Licenses, Permits & Fees	$ 200.00	$ 175.96	$ 200.00
Interest Rec'd on Deposits	$ 10,000.00	$ 12,779.93	$ 10,000.00
Interest on Trust Funds	$ 50.00	$ 67.02	$ 50.00
Income from Planning Board	$ 700.00	$ 985.96	$ 700.00
OTHER:			
Welfare Reimbursement	$ -0-	$ 300.00	$ -0-
	$192,595.75	$213,396.71	$217,719.08

APPROPRIATIONS

ITEM:	Raised 1998	Spent 1998	Estimated 1999
Town Charges	$ 55,000.00	$ 54,666.26	$ 55,000.00
PROTECTION OF PERSONS AND PROPERTY:			
Colebrook Communications Center	$ 7,071.96	$ 7,071.96	$ 7,250.94
Colebrook Fire Dept.	$ 4,500.00	$ 3,987.72	$ 4,500.00
Stratford Fire Dept.	$ 300.00	$ 300.00	$ 300.00
Fire Wardens	$ 500.00	$ 1,125.00*	$ 500.00
HEALTH & SANITATION:			
UCV Mental Health Services	$ 500.00	$ 500.00	$ 500.00
Vershire Center	$ 200.00	$ 200.00	$ 200.00
UCV Hospital Assoc.	$ 2,200.00	$ 2,200.00	$ 2,200.00
UCV Home Health	$ 3,000.00	$ 3,000.00	$ 3,000.00
Waste Disposal & Recycling	$ 15,000.00	$ 16,373.33	$ 20,000.00
Ambulance District A-1	$ 3,605.00	$ 3,605.00	$ 3,605.00
Septic Waste	$ 1,500.00	$ -0-	$ 500.00
HIGHWAYS & BRIDGES:			
Town Summer Roads & Bridges	$ 70,000.00	$ 68,762.61	$ 70,000.00
Town Winter Roads	$ 40,000.00	$ 35,550.00	$ 40,000.00

* Approximately one-half will be reimbursed from State.

LIBRARIES:			
Colebrook Public Library	$ 1,600.00	$ 1,600.00	$ 1,600.00
PUBLIC WELFARE:			
Town Poor	$ 4,000.00	$ 8.99	$ 4,000.00
Community Action Outreach Program	$ 600.00	$ 600.00	$ 650.00
Red Cross	$ 280.00	$ 280.00	$ 280.00
Cemeteries:	$ 4,000.00	$ 3,893.75	$ 4,000.00
MISCELLANEOUS:			
No. Country Council Inc.	$ -0-	$ -0-	$ 620.20
Appraisal Upkeep	$ 3,000.00	$ 3,000.00	$ 4,000.00
Tax Map & Upkeep	$ 870.00	$ 590.00	$ 870.00
Land for Cemetery	$ 5,000.00	$ 5,000.00	$ -0-
Developing Land for Cemetery	$ -0-	$ -0-	$ 1,000.00
Second Exit-Town Hall	$ 5,800.00	$ 350.00	$ 10,000.00
Capital Reserve Fund-Revaluation	$ 10,000.00	$ 10,000.00	$ -0-
Capital Reserve Fund-NHEC	$ 10,000.00	$ 10,000.00	$ -0-
Expendable Trust Fund-Hotz Property	$ 19,500.00	$ 19,500.00	$ -0-
Great North Woods Region Assoc.	$ 300.00	$ 300.00	$ 300.00
Ice Storm Damage Grant	$ -0-	$ -0-	$ 24,000.00*
	$268,326.96	$252,464.62	$258,876.14
Less Estimated Revenue:			$217,719.08
Net Estimated Town Appropriation:			$ 41,157.06

*Remaining $6,000.00 to be expended from Summer Road budget.

INVOICE OF PROPERTY

Land:		
Residential	$ 8,996,118.00	
Commercial	$ 528,950.00	
Current Use Land	$ 1,905,120.00	
		$11,430,188.00
Buildings:		
Residential	$15,360,950.00	
Manufactured Homes	$ 1,037,250.00	
Commercial	$ 946,550.00	
Electric Companies	$ 876,424.00	
		$18,221,174.00
TOTAL VALUATIONS		$29,651,362.00
Less Elderly Exempions:	($285,000.00)	
Less Solar Exemptions:	($ 16,500.00)	
NET VALUATIONS:		$29,349,862.00
PROPERTY TAXES RAISED:		
Town Appropriations	$267,827.00	
Shared Revenues	$ 3,133.00	
Add War Service Tax Credits	$ 7,800.00	
Add Overlay	$ 5,051.00	
Net Town Appropriations:		$ 35,674.00
Net School Appropriations:		$540,577.00
County Tax Assessment:		$110,828.00
Less War Service Credits:		($ 7,800.00)
TOTAL PROPERTY TAXES RAISED		$679,279.00

FINANCIAL STATEMENT

Cash with Treasurer, January 1, 1998:		$396,132.81
Unredeemed Taxes:		
Levy of 1996	$ 18,612.63	
Levy of 1997	$ 47,095.71	
		$ 65,708.34
Uncollected Taxes:		
Prior	$ 10.61	
Levy of 1997	$ 88,703.34	
		$ 88,713.95
Trust Funds:	$114,036.93	
TOTAL ASSETS		$664,592.03
Due School District	$450,085.00	
TOTAL LIABILITIES		$450,085.00
NET ASSETS		$214,507.03

SCHEDULE OF TOWN EQUIPMENT

Town Hall	$100,000.00
Furniture and Equipment	$ 25,000.00
Highway Department -	
Land and Garage	$ 25,000.00
Equipment	$ 0

TOWN CLERK'S REPORT

During the period ending December 31, 1998, I recorded in this office 0 births, 9 marriages and 4 deaths. I have issued 1,130 auto permits and 160 dog licenses.

Amounts received during the year 1998 and remitted to the treasurer are as follows:

Auto Permits	$81,795.00
Dog Licenses	$ 1,085.50
Filing Fees	$ 5.00
Marriage Licenses(to State)	$ 266.00
Check Penalties	$ 25.00
Vital Copies (to State)	$ 54.00
	$83,230.50

Marcia L. Parkhurst
Town Clerk

TREASURER'S REPORT

TOWN SAVINGS & CHECKING ACCOUNTS:

Balance on hand, January 1, 1997: $ 396,132.81

Received from:

Acadia Insurance Co.- reimbursement for fire call re truck accident	$ 818.10
Colebrook Office Supply, Inc. sale of photocopier	$ 315.00
Colebrook Village Fire Precinct reimbursement for 1997 Columbia Home Fire	$ 432.25
Columbia residents-freon removal	$ 30.00
First Colebrook Bank-Interest	$ 3,215.99
N.H. Municipal Assoc. Property Liability Ins. Trust, Inc. (dividend and return contribution)	$ 98.00
N.H. Public Deposit Investment Pool - Interest	$ 9,563.94
Planning Board	$ 985.96
Selectmen-fees, reimbursements for copy of tax blotter, copies of checklist, booklets & postage	$ 250.96
Shallow River Properties - in lieu of taxes	$ 1,500.00
State of New Hampshire	$ 66,653.50
Tax Collector	$802,012.29
Town Clerk	$ 83,230.50
Town monies transferred and redeposited	$285,000.00
Trustee of Trust Funds - cemetery trust funds - Interest	$ 67.02

Welfare Reimbursement	$ 300.00	
		$1,254,473.51
		$1,650,606.32
Less Selectmen's Payments:		$1,267,470.94
		$ 383,135.38

Balance on hand, January 1, 1999:

Checking Accounts	$ 47,359.91
Savings Accounts	$335,775.47
	$383,135.38

Barbara Killam
Treasurer

1998 TAX RATE

Tax Rate per $1,000.00 valuation -

Municipal	$ 1.21
County	$ 3.78
School	$18.42
	$23.41

COOS COUNTY TRANSFER ACCOUNT
JANUARY 1 - DECEMBER 31, 1998

Received from:

	Deposits to open account	
Columbia	$2,000.00	
January - December		$10,608.59
Lemington	$ 400.00	
January - December		$ 2,800.05
Stewartstown	$5,500.00	
January - December	$7,900.00	$31,552.64
Jewel Resources Inc. of VT.		$ 413.69
Normandeau Trucking		$ 9.00
Walter Laro		$ 72.50
Charles Young		$ 8.10
		$45,464.57
Total Deposits in Account		$ 7,900.00
		$53,364.57
Less Payments		$45,464.57
Balance = Deposits in Account		$ 7,900.00

Barbara Killam
Town Treasurer

SELECTMEN'S REPORT

Summary of Receipts - 1998

Acadia Insurance Company (Blue Mt. Variety Accident)	$	818.10
Business Licenses, Permits & Fees	$	175.96
Colebrook Fire Department (reimbursement for Columbia House Fire in 1997)	$	432.25
Columbia Residents (Refrigerator Disposal)	$	30.00
Columbia House - UCVMH - Payment in Lieu of Taxes	$	1,500.00
Forest Land Reimbursement - From State	$	3,472.25
Forest Fire Reimbursement - From State	$	502.68
Interest on Deposits	$	12,779.93
Miscellaneous	$	75.00
Monies Transferred & Redeposited	$	285,000.00
NHMA-PLT	$	98.00
Planning Board	$	985.96
Selectmen (Sale of old photocopier)	$	315.00
State of New Hampshire Block Grant Aid	$	33,545.75
State of New Hampshire Revenue Sharing	$	18,124.78
State of New Hampshire - Meals & Room Tax	$	11,008.04
Tax Collector	$	802,012.29
Town Clerk	$	83,230.50
Trustee of Trust Funds - Interest	$	67.02
Welfare Reimbursement	$	300.00
		$1,254,473.51

SELECTMEN'S REPORT
SUMMARY OF PAYMENTS

Town Charges:		
Officers' Salaries	$	13,725.00
Officers' Expenses	$	26,026.09
Town Buildings & Utilities	$	8,746.17
Police	$	110.00
Insurance	$	6,324.00
Protection of Persons & Property:		
Fire	$	5,412.72
Radio Communications	$	7,071.96
Health	$	10,385.00
Sanitation	$	16,373.33
Highways & Bridges:		
Summer Roads & Bridges	$	68,762.61
Winter Roads	$	35,550.00
Library:		
Colebrook Public Library	$	1,600.00
Public Welfare:		
Town Poor	$	8.99
Cemeteries:	$	3,893.75
Payments to Other Government Divisions:		
State & County	$	112,978.62
Columbia School District	$	540,000.00
Miscellaneous:		
Land & Building Appraisals	$	3,000.00
Monies Transferred & Redeposited	$	329,500.00
Regional Associations	$	605.00
Taxes Bought By Town	$	76,533.32
Refunds	$	810.38
Vital Statistics	$	54.00
		$1,267,470.94

SELECTMEN'S REPORT

DETAILED STATEMENT OF PAYMENTS

GENERAL GOVERNMENT - TOWN CHARGES

Officer's Salaries:

Cloutier, Norman; Selectman Salary	$	1,800.00
Dodge, Arthur Jr.; Moderator Salary	$	100.00
Foss, Frederic; Selectman Salary	$	1,800.00
Gooch, Robert; Moderator Salary	$	50.00
Higgins, Beverly; Overseer of Poor	$	50.00
Higgins, William; Selectman Salary &	$	900.00
Planning Board Salary	$	200.00
Killam, Barbara; Treasurer Salary	$	1,300.00
Parkhurst, Garry; Tax Collector Salary	$	2,000.00
Parkhurst, Isabelle; Asst. Moderator Salary	$	50.00
Parkhurst, Kenneth; Rep. to Transfer Station	$	300.00
Parkhurst, Marcia; Trustee of Trust Funds	$	50.00
& Deputy Tax Collector Salary	$	350.00
Parkhurst, Marcia; Town Clerk Salary	$	2,000.00
Parkhurst, Winston; Asst. Moderator Salary	$	25.00
Poulin, Edward; Planning Board Salary	$	450.00
Schomburg, William; Planning Board Salary	$	600.00
Simpson, Dale; Planning Board Salary	$	400.00
Stohl, Eric; Planning Board Salary	$	400.00
Stohl, Eric; Selectman Salary	$	900.00
	$	13,725.00

Officer's Expenses:

B.M.S.I.; Software Updates	$	749.40
Bessette, June; Town Auditor	$	30.00
C.P.I., Town Clerk Supplies	$	19.82
Cartographic Associates; Map Maintenance	$	590.00
Colebrook Office Supply; Office Supplies	$	411.19
Couture, Art, O.M.R.S.; Office Machine Repairs	$	21.00
Fleming Press; Copy of Boston Post Cane Book for Town	$	20.00

Great North Woods Region; Appropriation	$	300.00
Internal Revenue Service; Employer Social Security Tax	$	1,357.79
Liebl Printing; Printing Tax Bills	$	274.60
Lexis Law Publishing; Law Book Updates	$	91.48
Mitchell & Bates; Professional Services - NHEC Suit	$	120.91
Mower, Lynda; Town Clerk Workshop	$	36.00
National Market Reports, Town Clerk Supplies	$	167.00
N.H. City & Town Clerk Association; Dues & Conference Registration	$	40.00
N.H. Tax Collectors' Association; Dues	$	15.00
N.H. Municipal Association; Copies of Laws	$	3.00
News & Sentinel, The; Notices, Evelopes and Stationery	$	577.61
Parkhurst, Garry; Fees	$	3,582.00
Parkhurst, Garry; Reimbursement for Computer Paper	$	39.98
Parkhurst, Isabelle; Dep. Town Clerk Salary	$	110.00
Parkhurst, Marcia; Secretary Salary	$	6,549.03
Parkhurst, Marcia; Town Clerk Fees	$	1,837.00
Parkhurst, Marcia; Mileage to Town Clerk's Convention	$	27.00
Petty Cash; Postage, Supplies, etc.	$	400.00
Pitney-Bowes Corp.; Postage Meter Rental	$	441.02
Porter Office Machines, New Photocopier	$	1,808.00
Postmaster, Colebrook; Postage for Postage Meter	$	1,504.00
Grand Summit Resort; Town Clerk Convention	$	202.00
Reliable Supplies; Office Supplies	$	57.09
Soft-Serve, Inc.; Printing Town Reports	$	1,224.35
Stark & Son Machining; Town Clerk Supplies	$	59.76
Waystack & King; Professional Services	$	2,074.56
White, Ginette; Town Auditor	$	30.00
U.S. Treasury; FUTA	$	56.00
	$	24,826.59

Election & Registration:

Brooks, Myra; Supervisor of Checklist	$	232.50
Grant, Eleanor; Ballot Clerk	$	60.00
Killam, Barbara; Supervisor of Checklist	$	260.00
News & Sentinel, The; Notices	$	32.00
Parkhurst, Marcia; Wages	$	225.00
Perry, Theresa; Ballot Clerk	$	180.00
Rainville, Roberta; Ballot Clerk	$	60.00
SAU #7; Printing Ballots	$	15.00
Weber, Virginia; Supervisor of Checklist	$	135.00
	$	1,199.50

Town Buildings:

ARess Builders; Re-shingling Roof	$	2,542.00
A T & T; Telephone	$	78.26
Bell Atlantic; Phone Town Hall	$	1,162.49
Boudle's Construction Co., Inc.; Removing Outhouse Portion of Town Hall	$	350.00
Colebrook Floor Care; Carpeting Entry Way - Town Hall	$	190.00
Columbia Home & Building Supply, Inc.; Shingles, Felt Paper, Nails, etc.	$	1,670.07
Gadwah, Herbert; Water Rent	$	80.00
Gray, S. Construction; Plowing Town Hall	$	270.00
Hebert, Daniel Inc.; Repairs to Furnace, Cleaning Furnace	$	180.96
Hicks, P.A. & Sons; Supplies for Roof at Town Hall; Salt	$	40.74
Inland Divers, Inc.; Checking Fire Extinguishers - Town Hall	$	13.50
Nugent Motor Company; Oil for Town Hall	$	870.01
P.S.N.H.; Electricity	$	863.14
Parkhurst, Garry; Mowing & Trimming Lawn at Town Hall; Fixing Lights in Town Hall; Miscellaneous Maintenance	$	300.00
RIGNSON'S Construction; Repairs to Roof at Town Hall	$	135.00
	$	8,746.17

Police:

Lyons, Daniel; Police Coverage	$	110.00

Insurance:

Liberty Mutual Insurance Co., Workers Compensation	$	2,975.00
N.H. Municipal Association Property-Liability Insurance Trust, Inc.; Commercial Property, General Liability, Professional Liability & Bond Insurance	$	3,349.00
	$	6,324.00

PROTECTION OF PERSONS & PROPERTY

Fire:

Adair, Wallace; Fire Warden Expenses	$	724.75
Colebrook Fire Department; Fire Protection	$	3,987.72
Dion, Peter; Fire Warden Expenses	$	400.25
Stratford, Town of; Stand-by Fire Protection	$	300.00
	$	5,412.72

Radio Communications:

Colebrook, Town of; Radio Communications Center	$	7,071.96

Health:

American Red Cross; 1998 Appropriation	$	280.00
Ambulance District A-1; 1998 Appropriation	$	3,605.00
Community Action Outreach Program; 1998 Appropriation	$	600.00

U.C.V. Home Health; 1998 Appropriation	$	3,000.00
U.C.V. Hospital; 1998 Appropriation	$	2,200.00
U.C.V. Mental Health; 1998 Appropriation	$	500.00
Vershire Center; 1998 Appropriation	$	200.00
	$	10,385.00

Sanitation:

Coos County Recycling Center; Trucking & Cardboard Container	$	89.60
Coos County Recycling Center; Columbia's Share	$	2,874.00
Coos County Transfer Station Account -		
Solid Waste Disposal	$	8,004.01
Free Days	$	2,604.58
Crown Vantage; Landfill Costs	$	2,140.14
No. Country Council; Hazardous Waste Day	$	661.00
	$	16,373.33

HIGHWAYS & BRIDGES

Town Maintenance - Summer Roads & Bridges:

Belliveau, Don; Roadside Mowing	$	1,650.00
Brooks Agway; Calcium Chloride	$	25.98
Boudle's Construction Co., Inc.; Dozer, dumptruck, backhoe & excavator rental, labor, rockraking, moving equipment	$	22,447.80
Calco, Inc.; Culverts & Fabric	$	975.37
Cloutier Sand & Gravel; Crushed Gravel & grading	$	14,688.00
Columbia Sand & Gravel; Cold Patch, Stone, & Gravel	$	229.66
Locke, Daniel; Bulldozer Rental	$	90.00
Mercier, Norman; Cutting Brush	$	2,169.00
Nugent Motor Company; Rock	$	542.00
Pike Paving; Paving Fish Pond & Titus Hill	$	21,116.80
S. Gray Construction; Dumptruck Rental	$	2,659.00
Smith, Bradley; Cutting Brush	$	2,169.00
	$	68,762.61

Town Maintenance - Winter Roads:

Boudle's Construction Co., Inc.; Cutting trees out of road	$	50.00
Cargill Salt; Winter Road Salt	$	2,331.34
S. Gray Construction; Winter Plowing Contract	$	33,168.66
	$	35,550.00

LIBRARY

Colebrook Public Library; 1998 Appropriation	$	1,600.00

PUBLIC WELFARE

Town Poor:

Rite Aid; Prescription	$	8.99

Cemeteries:

Adair, Wallace; Brush Cutting; Building & installing new fence - Lyman Cemetery	$	620.75
Brooks, Brett; Mowing & Maintenance	$	1,425.00
Gooch, Robert, Jr.; Mowing & Maintenance	$	300.00
Hicks, R. Memorials; Repair of Stones & Cleaning Stones - Lyman Cemetery	$	1,500.00
W.L. Disposal; Trash Removal	$	48.00
	$	3,893.75

State & County:

Department of Agriculture; Dog Licenses	$	179.50
Bisson, Donald M., Coos County Treasurer; County Tax	$	111,927.00
Registry of Deeds - Coos County; Recording Fees, Redemption Slips & Postage	$	606.12
Treasurer, State of New Hampshire; Marriage License Fees	$	266.00
	$	112,978.62

School District:

Columbia School District	$	540,000.00

MISCELLANEOUS

Land & Building Appraisals:

Northtown Appraisals, LLC	$	3,000.00

Monies Transferred & Redeposited:

First Colebrook Bank; Statement Savings Account	$	135,000.00
New Hampshire Public Deposit Investment Pool	$	150,000.00
Trustee of Trust Funds; Revaluation	$	10,000.00
Trustee of Trust Funds; NHEC Law Suit	$	10,000.00
Trustee of Trust Funds; Hotz Property	$	19,500.00
Trustee of Trust Funds; Cemetery Land	$	5,000.00
	$	329,500.00

Regional Associations:

NH Association of Assessing Officials; Dues	$	20.00
NH Municipal Association; 1998 Dues	$	500.00
NH Public Health Association, 1998 Dues	$	35.00
Northeast Resource Recovery Association; 1998 Dues	$	50.00
	$	605.00

Taxes Bought by Town:

Town of Columbia	$	76,533.32

Refunds:

Blair, Gerald; 1998 Property Tax	$	12.51
Brown, Warren; 1998 Property Tax	$	20.00
Gray, Gregory; 1998 Property Tax	$	15.01
Gilcris, Roger; 1998 Property Tax	$	13.04
Hanewich, William; 1998 Property Tax	$	26.44
Humphrey, Russell; 1998 Property Tax	$	81.19
Langone, Jerry; 1997 Property Tax	$	504.56
Rist, Harold Jr.; 1998 Property Tax	$	9.56
Tallmage, Norman; 1998 Property Tax	$	100.00
Wallace, Ruby; Trust Fund Interest	$	28.07
	$	810.38

Vital Statistics:

Treasurer, State of New Hampshire; Vital Statistics	$	54.00

GRAND TOTAL OF PAYMENTS FOR 1998	$1,297,470.94

COOS COUNTY TRANSFER STATION REPORT

1998

RECEIPTS:

Town of Stewartstown	$31,552.64
Town of Columbia	$10,608.59
Town of Lemington	$ 2,800.05
Jewel Resources Inc. of VT	$ 413.69
W.L. Disposal	$ 72.50
Charles Young	$ 8.10
Normandeau Trucking	$ 9.00
TOTAL RECEIVED:	$45,464.57

PAYMENTS:

Carney, Jesse; Plowing	$ 800.00
Colebrook Office Supply; Supplies	$ 129.75
Colebrook Oil; Fuel	$ 53.33
Coos County	$20,749.94
Coos County, Correctional Officer Wages	$ 149.24
Coviello, Connie; Labor	$ 162.50
Coviello, Frank; Labor	$ 82.50
Emerson & Sons; Supplies	$ 15.18
Hicks, P.A. & Sons; Supplies	$ 40.05
Killam, Barbara; Treasurer	$ 150.00
Labels, Inc.; Stickers	$ 274.76
Lavigne, Raymond; Labor	$ 80.00
Lemire, Larry; Repairs to station	$ 1,284.95
News & Sentinel; Ads	$ 220.00
Normandeau Trucking	$19,223.01
Normandeau Trucking, Repairs	$ 518.55
Parkhurst, Kenneth; Labor & Expenses	$ 486.41
Parkhurst, Marcia; Clerical	$ 720.00
Shatney, Floyd; Repairs to Compactor	$ 77.50
W. Stewartstown Auto Parts; Parts	$ 159.90
Young, Robert; Labor	$ 87.00
TOTAL PAYMENTS:	$45,464.57

TAX COLLECTOR'S REPORT

SUMMARY OF TAX ACCOUNTS
January 1, 1998 - December 31, 1998

DEBITS

	Levies of 1998	Prior
Uncollected Taxes-Beg. of Year:		
Property Tax		$ 79,865.29
Land Use Change Tax		$ 625.50
Yield Tax		$ 3,146.93
Taxes Committed-This Year:		
Property Tax	$680,634.01	
Land Use Change Tax	$ 3,790.50	
Yield Tax	$ 50,533.06	
Bad Checks	$ 1,272.66	
Bad Check Penalties	$ 50.00	
Costs	$ 174.96	$ 373.32
Overpayment:		
Property Tax	$ 105.44	
Interest Collected on Delinquent Taxes	$ 523.92	$ 578.74
TOTAL DEBITS:	$737,084.55	$ 84,589.78

CREDITS

Remitted to Treasurer:		
Property Tax	$591,513.09	$ 11,766.48
Land Use Change Tax	2,181.50	$ 625.50
Yield Taxes	$ 27,871.47	$ 409.41
Interest	$ 523.92	$ 578.74
Costs	$ 174.96	$ 373.32
Bad Checks	$ 1,272.66	
Bad Check Penalties	$ 50.00	
Conversion to Lien:		$ 70,825.72
Abatements Made:		
Property Tax	$ 417.58	$
Overpayment:		
Property Tax	$ 105.44	$
Uncollected Taxes-End of Year:		
Property Tax	$ 88,703.34	$ 10.61
Land Use Change Tax	$ 1,609.00	
Yield Tax	$ 22,661.59	
TOTAL CREDITS:	$737,084.55	$ 84,589.78

SUMMARY OF TAX SALES/TAX LIEN ACCOUNTS
January 1, 1998 - December 31, 1998

DEBITS

	Levies of 1997	Prior
Unredeemed Lien Balance- Beg. of Year:		$61,759.22
Liens Executed During Year:	$ 76,730.20	
Interest Collected After Lien Execution:	$ 2,922.66	$12,170,21
Costs Collected After Lien Execution:	$ 194.00	$ 1,316.00
TOTAL DEBITS:	$ 79,846.86	$75,245.43

CREDITS

Remittance to Treasurer:		
Redemptions:	$ 29,634.49	$43,146.59
Interest After Lien Execution:	$ 2,922.66	$12,170.21
Costs After Lien Execution:	$ 194.00	$ 1,316.00
Unredeemed Liens Balance- End of Year:	$ 47,095.71	$18,612.63
TOTAL CREDITS:	$ 79,846.86	$75,245.43

UNCOLLECTED 1998 PROPERTY TAXES

	1st Billing 7/1/98	2nd Billing 12/5/98
*Beauchemin, Edna & Cote, Dennis		$ 19.19
*Blair, Gerald		$ 328.90
*Bovill, Frederick & Carol	$ 598.79	$ 703.98
*Bovill, Frederick & Carol	$ 646.71	$ 769.09
*Bovill, Frederick & Carol	$ 251.79	$ 296.00
Boynton, Steven et als	$ 370.84	$ 435.10
*Bruens, George		$ 16.38
*Burchell, Richard		$ 117.64
Burnham, Rickey & Mary Ann		$ 484.49
*Cadwell, William et als	$ 418.03	$ 491.45
*Carl, Melvin et als		$ 178.29
Cass, Jacqueline	$ 763.42	$ 897.52
Cass, Jacqueline	$ 123.20	$ 144.84
Cass, Morris & Kevin	$ 105.45	$ 123.97
Chapple, Nancy		$ 532.56
Clogston, Kerry	$ 216.82	$ 254.89
Connetti, Mark & Jerilyn	$ 140.57	$ 164.40
Coro, Marc		$ 856.32
Cote, Hector Jr. & Angela	$ 219.66	$ 257.37
Crawford, Michael	$ 554.68	$ 652.11
Currier, Mary	$ 847.54	$ 1,004.32
*Davis, Cecil Estate of		$ 3.16
Davis, Raymond	$ 627.31	$ 791.34
Davison, Camilla	$ 142.73	$ 166.92
Day, Howard	$ 222.93	$ 269.98
DeBlois, Roger & Robin	$ 1,137.33	$ 1,337.11
DeBlois, Roger & Robin	$ 856.50	$ 1,006.94
*DeLong, Robert & Hand, Lori		$ 25.09
*Desaindes, Norman & Melissa		$ 220.68
Deshaies, Louise		$ 209.63
*Dewar, Davis		$ 949.95
Eastman, Claudia	$ 923.21	$ 1,085.37
Eldridge, Roland		$ 352.03
*Faucher, Leonard		$ 33.62
Flanders, Clayton Jr. & Sally		$ 1,137.36
Fogg, Jonathan & Darlene	$ 769.88	$ 905.11
Ford, Anastasia et als	$ 140.28	$ 164.03
*Forty, Kent & Judith		$ 36.31
*Foss, John		$ 1,008.18
Gadwah, Herbert	$ 86.62	$ 101.83
Gadwah, Herbert	$ 692.95	$ 814.65
Gadwah, Herbert & Faye	$ 751.05	$ 882.97
Gadwah, Herbert & Faye	$ 29.53	$ 34.71

Gamache, Rickey	$ 207.13	$ 243.51
*Gelinas, Ernest & Kathleen	$ 480.06	$ 563.49
Gendreau, Alfred Jr. & Luanne		$ 1,073.98
*Gilcreast, Lynwood	$ 493.89	$ 625.11
Goodrum, Bernard & Ethel	$ 514.90	$ 614.13
Gosselin, Albe & Marie	$ 309.46	$ 570.51
*Gray, Harold	$ 226.50	$ 266.28
Hall, Diane	$ 673.00	$ 868.36
Hamel, Raymond Sr. & Derek	$ 568.13	$ 663.24
Hand, Dean & Rose	$ 149.03	$ 175.20
Harlow, Henry		$ 109.96
Haynes, Albert & Erica		$ 4.43
Haynes, Evelyn et als	$ 62.32	$ 457.93
*Howland, Pamela		$ 142.31
Hrycuna, John	$ 210.52	$ 246.61
*Hughes, Charles & Linda		$ 1,035.40
*Hunt, Grace		$ 107.49
Jeffers, Clark Sr. & Charlotte	$ 125.78	$ 147.86
Jeffers, Clark Jr. & Sandra	$ 732.76	$ 861.46
Kennett, Michelle et als		$ 22.77
Knapp, Michael & Mildred	$ 226.12	$ 264.96
Lamontagne, Roland		$ 490.94
LeCheval Logging, Inc.	$ 262.22	$ 308.28
LeCheval Logging, Inc.	$ 59.82	$ 70.21
Limoges, Karen	$ 1,046.57	$ 1,229.52
Locke, Daniel et als	$ 195.45	$ 228.91
Locke, Daniel & Jacqueline	$ 583.92	$ 694.39
*Markrush, Michael		$ 7.90
Marrone, Joseph & Betty	$ 205.68	$ 240.92
McKennes, John	$ 1,082.99	$ 1,273.23
McKennes, John	$ 154.95	$ 182.15
Mills, Arlene & Towle, Sydney	$ 2,028.29	$ 2,384.57
Mills, Arlene & Towle, Sydney	$ 94.69	$ 111.32
Mills, Arlene & Ellen		$ 465.97
Mills, Arlene		$ 431.36
Mills, Laura		$ 575.58
Mitchell, Gail	$ 782.25	$ 919.66
*Mitchell, Gail	$ 49.35	$ 58.01
Mungovan, Stephen		$ 61.66
Nash, Eddie & Sons	$ 162.12	$ 190.60
*Naylor, Melvin & Bradury, W.		$ 287.58
No. Country Realty Trust	$ 2,149.85	$ 2,527.47
Noyes, Robert		$ 888.59
Nugent, Paul	$ 85.16	$ 99.24
O'Leary, Edna	$ 428.25	$ 503.47

Pierce, Debra	$ 119.60	$ 139.72
*Quintal, Donald		$ 99.24
*Rainville, Ronald	$ 768.96	$ 903.15
*Reynolds, Daniel	$ 46.54	$ 54.71
Richer, Brian	$ 129.12	$ 315.67
Secret Order of Water Buffalo		$ 24.44
Severy, Tim	$ 19.91	$ 23.40
*Shain, Daniel	$ 10.63	
*Smith, Fred & Doreen	$ 643.07	$ 1,036.06
Smith, Kenneth & Betty	$ 801.78	$ 941.73
*Stepanian, Scott		$ 475.31
*Stepanian, Scott		$ 56.90
Sulger, John	$ 189.38	$ 222.64
Sullivan, Robert & Davida	$ 35.51	$ 41.74
Sullivan, Robert & Davida	$ 994.76	$ 1,169.49
*Sweatt, Donald & Woodard, T.	$ 501.04	$ 588.16
Tessier, Paul & Rita	$ 510.89	$ 600.62
*Tessier, Scott & Amy	$ 619.78	$ 728.64
*Vachon, Michael & Jean	$ 578.39	$ 688.75
Venne, Peter	$ 114.75	$ 134.03
Wegener, Steven		$ 14.43
Wheeler, Harry		$ 384.50
White, Michael	$ 890.01	$ 1,045.46
White, Michael	$ 1,091.76	$ 1,282.65
Whittemore, Frank & Bonnie	$ 53.14	$ 61.60
1988 TOTALS	$34,108.00	$54,595.34

UNCOLLECTED 1997 PROPERTY TAXES

*Davis, Raymond	$ 10.61

UNCOLLECTED PROPERTY TAX LIENS

Levy of 1997 Property Taxes:

*Baillargeon, Peter	$ 222.89
Bovill, Frederick & Carol	$ 698.22
Bovill, Frederick & Carol	$ 1,360.17
Boynton, Steven et als	$ 807.79
Cass, Jacqueline	$ 819.40
Cass, Morris & Kevin	$ 253.86
Connetti, Mark & Jerilyn	$ 12.02
Cote, Hector & Wheeler, Angela	$ 540.33
Currier, Albert & Mary	$ 1,809.09

Day, Howard	$ 68.94
*DeBlois, Roger & Robin	$ 1,658.85
Eastman, Claudia	$ 1,971.22
Evans, Charles	$ 180.05
Ford, Anastasia et als	$ 326.53
Gadwah, Herbert	$ 214.56
Gadwah, Herbert	$ 1,456.41
Gadwah, Herbert & Faye	$ 1,577.70
Gadwah, Herbert & Faye	$ 71.63
Gamache, Ricky	$ 38.63
Goodrum, Bernard & Ethel	$ 1,108.78
Hand, Dean & Rose	$ 192.53
Hrycuna, John	$ 473.14
Jeffers, Clark & Charlotte	$ 296.26
Jeffers, Clark & Sandra	$ 1,563.27
Limoges, Karen	$ 2,218.27
Locke, Daniel & Jacqueline	$ 425.47
Marrone, Joseph & Betty Lou	$ 463.04
McKennes, John	$ 2,294.32
McKennes, John	$ 157.11
Mills, Arlene	$ 4,203.42
Mills, Arlene & Towle, Sydney	$ 218.06
*Mitchell, Gail	$ 1,666.58
*Mitchell, Gail	$ 113.00
North Country Realty Trust	$ 4,521.22
North Country Realty Trust	$ 1,391.28
O'Leary, Edna	$ 938.07
*Rainville, Ronald & Janet	$ 1,638.81
*Reynolds, Daniel (1/2 interest)	$ 130.89
Smith, Kenneth & Betty	$ 4.18
Sulger, John	$ 429.04
Sullivan, Robert & Davida	$ 255.66
*Sweatt, Donald & Tammy	$ 1,079.56
*Tessier, Scott & Amy	$ 1,327.44
*Venne, Peter	$ 373.24
White, Michael	$ 1,891.48
White, Michael	$ 2,288.85
1997 Total	$45,751.26

Levy of 1996 Property Tax Liens:

*Boynton, Steven et als	$ 861.45
*Cote, Hector & Angela	$ 109.49

Currier, Albert & Mary	$ 686.91
*Ford, Anastasia, et als	$ 185.36
*Gadwah, Herbert L.	$ 1,582.51
*Hrycuna, John	$ 1,112.80
*Jeffers, Clark Sr. & Charlotte	$ 314.66
*Limoges, Karen	$ 2,361.83
*Mills, Arlene	$ 1,829.65
*Mitchell, Gail	$ 1,782.15
*Mitchell, Gail	$ 120.30
*Rainville, Ronald & Janet	$ 957.90
*Reynolds, Daniel	$ 137.53
*Sulger, John	$ 180.97
*Sweatt, Donald & Tammy	$ 344.05
*Tessier, Scott & Amy	$ 966.40
*Venne, Peter	$ 278.84
*White, Michael	$ 2,022.01
*White, Michael	$ 2,449.50
1996 TOTAL	$18,284.31

UNCOLLECTED YIELD TAX
1998

*Haynes, Albert & Erica	$ 318.00
LeCheval Logging, Inc.	$ 4,266.86
LeCheval Logging, Inc.	$15,784.58
Jeffers, Clark Sr. & Charlotte	$ 562.37
Lamontagne, Roland	$ 166.27
Schoenly, Edward & Newton Jr.	$ 1,563.51
	$22,661.59

1997 Yield Tax Liens:

Schoenly, Edward & Newton Jr.	$ 1,115.24
Washburn, Wilfred & Monique	$ 229.21
	$ 1,344.45

1996 Yield Tax Liens:

*Mitchell, Gail	$ 328.32

UNCOLLECTED CURRENT USE
1998

*Hamel, Eugene	$ 802.50
Hamel, Raymond Jr. & Derek	$ 806.50
	$ 1,609.00

*Indicates amounts paid in full after December 31, 1997.

PLANNING BOARD REPORT

RECEIPTS:

Received as Petty Cash from Selectmen	$ 200.00
From 22 approved applications for Building Permits	$ 465.00
From 3 approved applications for Subdivisions	$ 370.60
From 1 Booklet	$ 2.00
From 3 sets of Minutes	$ 15.00
From Bank Refund for 1997	$ 12.00
	$1,064.60

EXPENSES:

News & Sentinel	$ 16.00
U.S. Postage	$ 62.66
	$ 78.66

Returned to Town of Columbia $133.34

BUILDING PERMITS REPORT

TOTAL APPROVED PERMITS: 22

RESIDENTIAL STRUCTURES:	
Permanent Residences:	
Frame or Modular Construction	4
Trailers	2
Replace Trailer	1
Additions or Alterations	1
Seasonal Residences:	
Camps	4
NON-RESIDENTIAL STRUCTURES:	
Garage/Breezeway	1
Garage/Storage	1
Car Shelter	1
Shed	2
Porch	1
Storage	2
Barn and Garage	1
Asphalt Plant	1
	22

William Schomburg, Secretary
Columbia Planning Board



ANNUAL REPORT
HEADWATERS SUBCOMMITTEE

CONNECTICUT RIVER JOINT COMMISSIONS

The Subcommittee delivered its completed *Connecticut River Corridor Management Plan* to the Town this year, and is pleased to report that the Town has adopted the plan. Copies have been provided to the selectmen, planning board, conservation commission, library, and school. All of the NH towns in the Headwaters Region (Pittsburg to Northumberland) have now adopted the plan, with the exception of Stewartstown and Colebrook. Last spring's heavy flooding brought much attention to local rivers and streams, and the plan includes several recommendations related to this issue.

Because it was written by local citizens, this plan has engaged the attention of the Environmental Protection Agency and other federal and state agencies, who are now following up on the plan's recommendations. The Subcommittee hosted a visit from EPA's Regional Administrator and the heads of EPA's Vermont and New Hampshire Units region this summer, and enjoyed a canoe trip on the Stratford section of the Connecticut River.

The Headwaters Subcommittee continued to provide advice to the States of New Hampshire and Vermont, to local communities, and to the Connecticut River Joint Commissions. This included comment on NH Fish & Game Dept.'s draft management plan for the region's coldwater fishery, and the Atlantic Salmon Commission's draft plan for restoring salmon. The Subcommittee also offered advice on a bank stabilization project, aspects of the gas pipeline installation, river access, and repair of the Stratford/ Maidstone bridge.

The Subcommittee invites residents to represent the Town as members. If you are interested, contact the Selectmen. The time commitment is minor but the rewards are many. The public is also always welcome to participate in meetings at the Colebrook Town Hall. The primary goal of the Subcommittee is to ensure a voice for local people and communities in decisions about the Connecticut River. The advisory role of the local subcommittee will be particularly important in the next few years now that the Connecticut has been designed as an American Heritage River.

For more information on the Headwaters Subcommittee, the CRJC, the river plan, and Connecticut River issues, including upcoming meetings, visit the CRJC web site at *www.crjc.org*.

Ken Hastings
Bill Schomburg
Columbia representatives to the Headwaters Subcommittee

MS-9

Report of The Trust Funds of the City or Town of COLUMBIA on December 31, 19 98

(June 30, 19)

Please duplicate these two pages of you need additional lines.

DATE OF CREATION	NAME OF TRUST FUND List first those trusts invested in a common trust fund	PURPOSE OF TRUST FUND	HOW INVESTED Whether bank, deposits, stocks, bonds, etc. (If Common trust, so state)	%	PRINCIPAL										INCOME							
					Balance Beginning Year		New Funds Created		Cash Gains or (Losses) on Securities		Withdrawals		Balance End Year		Balance Beginning Year		INCOME DURING YEAR		Expended During Year		Balance End Year		Grand Total of Principal & Income at End of Year	
																	Percent	Amount						
3-27-33	Ellen Cleavland	Cemetery Fund	Citizens Bank #3340-618326	17	100	00							100	00				2	29	2	29	0		100	00
8-29-53	Mrs. Warren Marshall	"	"	13	75	00							75	00				1	75	1	75	0		75	00
3-4-46	Mary A. Walker	"	"	70	400	00							400	00				9	44	9	44	0		400	00
11-23-88	Hattie Chamberlain	"	FCB #211-5603	19	228	54							228	54				6	35	6	35	0		228	54
7-8-98	Percy H. Titus	"	"	81	0		1,000	00					1,000	00				13	49	13	49	0		1,000	00
2-6-58	Thomas Wallace Fund	"	FCB #205-057-9		1,000	00							1,000	00				28	07	28	07	0		1,000	00
9-30-46	Henry Forristall Fund	"	FCB #204-897-3		200	00							200	00				5	62	5	62	0		200	00
4-24-90	Town of Columbia	Conservation Fund	FCB CD #123086		2,033	14							2,033	14				108	52	0		108	52	2,141	66
1-10-92	Town of Columbia	"	FCB CD #604079		9,812	17							9,812	17				509	46	0		509	46	10,321	63
1-18-93	Town of Columbia	"	FCB CD #253485		16,892	58							16,892	58				917	32	0		917	32	17,809	90
1-18-97	Town of Columbia	"	FCB CD #604409		6,739	69							6,739	69				349	93	0		349	93	7,089	62
1-17-96	Columbia Sch. Dist.	Tuition	FCB CD #606104		25,976	16					25,976	16	0					112	17	112	17	0		0	
1-20-98	Columbia Sch. Dist.	"	FCB CD #127489		0		26,088	23					26,088	23				1,271	40	0		1,271	40	27,359	63
7-16-98	NHEC Cap. Res. Fund	NHEC Lawsuit	FCB CD #607902		0		10,000	00					10,000	00				226	85	0		226	85	10,226	85
7-15-98	Hotz Expendable Trust Fund	Hotz Property	FCB CD #607903		0		19,500	00					19,500	00				442	37	0		442	37	19,942	37
7-15-98	Revaluation Cap. Res. Fund	Revaluation	FCB CD #607901		0		10,000	00					10,000	00				226	85	0		226	85	10,226	85
12-30-98	Cemetery Land Fund	Purchase of Land	FCB #2155907		0		5,000	00					5,000	00					78	0			78	5,000	78
1-18-97	Town of Columbia	History Acct.	FCB #212-422-1		886	93							886	93				27	17	0		27	17	914	10
					64,344	21	71,588	23			25,976	16	109,956	28				4,259	83	179	18	4,080	65	114,036	93

MS-9

ANNUAL REPORT

OF THE

SCHOOL OFFICIALS

OF THE SCHOOL DISTRICT OF

COLUMBIA, NH

1997 - 1998

ANNUAL MEETING DATE

Tuesday, March 9, 1999

appx. 8:00 pm

Columbia Town Hall

COLUMBIA SCHOOL DISTRICT MEETING

TUESDAY, MARCH 9, 1999

APPX 8:00 PM
(Immediately following town meeting)

COLUMBIA TOWN HALL

Any person with a physical disability who needs assistance to attend the school district meeting and/or needs assistance while at the school district meeting is to contact school board member Bradley White, phone # 237-8686.

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1997 – 1998

Report of

COLUMBIA SCHOOL DISTRICT

OFFICERS

MODERATOR
Arthur G. Dodge, Jr.

CLERK
Barbara Killam

TREASURER
Barbara Killam

AUDITORS

SCHOOL BOARD

Cynthia Faucher, Chairman	*Term Expires 1999*
Bradley White	*Term Expires 2001*
Lisa M. Placy-Brooks	*Term Expires 2000*

SUPERINTENDENT OF SCHOOLS
Paul F. Allen

BUSINESS MANAGER
Cheryl A. Covill

COORDINATOR OF SPECIAL SERVICES
Vergil Grant

COLUMBIA SCHOOL DISTRICT
WARRANT
The State of New Hampshire

To the Inhabitants of the School District in the Town of Columbia qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 9th day of March, 1999, immediately following Town Meeting, to act upon the following subjects: (Polls will be open from 11:00 am to 6:00 pm)

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).

2. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District.

3. To hear the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.

4. Shall the District authorize the formation of a committee to study the advisability of the Columbia School District to withdraw from School Administrative Unit #7 for the purpose of reorganization as authorized by RSA 194C-2?

5. To see if the District will eliminate the two (2) local school auditor positions, effective with the school elections of March, 2000.

6. To see what sum of money the district will vote to raise and appropriate for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. (Majority vote required)

Regular Education	739,757.00
Special Education	38,653.00
Vocational Program	3,150.00
Psychological Services	100.00
Speech Pathology	13,155.00
Physical/Occupational Therapy	5,854.00
Other Support Services	4,432.00
School Board Services	4,688.00

COLUMBIA SCHOOL DISTRICT
WARRANT
The State of New Hampshire

Office of Superintendent	17,845.00
Coordinator of Special Services	100.00
Transportation - To/From School	39,530.00
Transportation - Special Program	6,300.00
TOTAL APPROPRIATIONS	873,564.00

7. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 10th day of February. 1999

CYNTHIA FAUCHER, Chairman
LISA M. PLACY-BROOKS
BRADLEY WHITE
Columbia School Board

A True Copy of Warrant - Attest:
CYNTHIA FAUCHER, Chairman
LISA M. PLACY-BROOKS
BRADLEY WHITE
Columbia School Board

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Revised Revenue Current Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
	REVENUE FROM LOCAL SOURCES		xxxxxxxx	xxxxxxxx	xxxxxxxx
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		1,762.27	1,000.00	600.00
1600-1699	Food Service				
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		3.00		
	REVENUE FROM STATE SOURCES		xxxxxxxx	xxxxxxxx	xxxxxxxx
3110	Foundation Aid		135,589.41	104,099.00	239,777.38
3120	Shared Revenue				
3210	School Building Aid				
3220	Kindergarten Aid		6,000.00	4,500.00	5,250.00
3230	Catastrophic Aid				
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition				
3270	Driver Education				
3290-3299	Other State Sources				
	Medicaid		3,460.62	200.00	200.00
	REVENUE FROM FEDERAL SOURCES		xxxxxxxx	xxxxxxxx	xxxxxxxx
4100-4539	Federal Program Grants				
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition				
4570	Disabilities Programs				
4580	Medicaid Distribution				
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
	OTHER FINANCING SOURCES		xxxxxxxx	xxxxxxxx	xxxxxxxx
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec. Rev. Fund				
5222	Transfer from Other Special Revenue Funds				

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Revised Revenue Current Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
	OTHER FINANCING SOURCES cont.		xxxxxxxx	xxxxxxxx	xxxxxxxx
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
	Sale Sugar Lot				
	Transfer from Gen Fund to install server				
5140	**THIS SECTION FOR CALCULATION OF RAN'S (REIMBURSEMENT ANTICIPATION NOTES) PER RSA 198:20-D FOR CATASTROPHIC AID BORROWING RAN, Revenue This FY _____ Less RAN, Revenue Last FY _____ = NET RAN_____**				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance				
	Fund Balance" Used to Reduce Taxes		96,498.58	120,872.00	75,000.00
	TOTAL ESTIMATED REVENUES & CREDITS		243,313.88	230,671.00	320,827.38

****BUDGET SUMMARY****

SUBTOTAL 1 Appropriations Recommended	873,564.00
SUBTOTAL 2 Special warrant articles Recommended	
SUBTOTAL 3 "Individual" warrant articles Recommended	
TOTAL Appropriations Recommended	873,564.00
Less: Amount of Estimated Revenues & Credits (from above)	320,827.38
Estimated amount of taxes to be raised for school district assessment.	552,736.62

COLUMBIA SCHOOL DISTRICT
1999 - 2000
BUDGET

EXPENDITURES		1997 - 1998 BUDGET	1997 - 1998 EXPENDED	1998 - 1999 BUDGET	1999 - 2000 PROPOSED BUDGET	VARIANCE
1100	REGULAR EDUCATION					
561	TUITION IN STATE	$ 675,109.00	573,741.83	704,247.00	739,757.00	35,510.00
562	OUT-OF-STATE TUITION	.00	.00	.00	.00	.00
810	DUES AND FEES	.00	.00	.00	.00	.00
Total	REGULAR EDUCATION	675,109.00	573,741.83	704,247.00	739,757.00	35,510.00
1200	SPECIAL EDUCATION					
310	INSTRUCTION SERVICES	.00	.00	.00	.00	.00
323	INSTRUCTION SERVICES	.00	.00	.00	694.00	694.00
330	PUPIL SERVICES	300.00	.00	300.00	.00	-300.00
562	OUT OF STATE TUITION	.00	.00	.00	.00	.00
569	PRIVATE TUITION	858.00	.00	858.00	37,959.00	37,101.00
580	TRAVEL	.00	.00	.00	.00	.00
Total	SPECIAL EDUCATION	1,158.00	.00	1,158.00	38,653.00	37,495.00
1300	VOCATIONAL EDUCATION					
562	OUT OF STATE TUITION	3,150.00	.00	100.00	.00	-100.00
Total	VOCATIONAL EDUCATION	3,150.00	.00	100.00	.00	-100.00
1380	VOCATIONAL PROGRAM					
562	OUT OF DISTRICT TUITION	.00	.00	.00	3,150.00	3,150.00
Total	VOCATIONAL PROGRAM	.00	.00	.00	3,150.00	3,150.00
2140	PSYCHOLOGICAL SERVICES					
323	PUPIL SERVICES	100.00	270.00	100.00	100.00	.00
Total	PSYCHOLOGICAL SERVICES	100.00	270.00	100.00	100.00	.00
2150	SPEECH PATHOLOGY					
214	WORKER'S COMPENSATION	31.00	10.00	31.00	104.00	73.00
320	CONTRACTED SERVICE	3,821.00	6,773.25	5,819.00	.00	-5,819.00
323	CONTRACTED SERVICES	.00	.00	.00	13,051.00	13,051.00
330	PUPIL SERVICES	4,655.00	3,096.53	4,787.00	.00	-4,787.00
580	TRAVEL	.00	115.00	.00	.00	.00
610	SUPPLIES	.00	.00	.00	.00	.00
Total	SPEECH PATHOLOGY	8,507.00	9,994.78	10,637.00	13,155.00	2,518.00
2160	PHYSICAL/OCCUPATIONAL THERAPY					
260	WORKERS' COMPENSATION	.00	.00	.00	44.00	44.00
323	PROFESSIONAL SERVICES	.00	.00	.00	5,810.00	5,810.00
Total	PHYSICAL/OCCUPATIONAL THERAPY	.00	.00	.00	5,854.00	5,854.00
2190	OTHER SUPPORT SERVICES					
214	WORKER'S COMPENSATION	27.00	.00	37.00	.00	-37.00
320	CONTRACTED SERVICES	7,194.00	4,097.50	5,937.00	.00	-5,937.00
323	PROFESSIONAL SERVICES	.00	.00	.00	3,868.00	3,868.00
324	STUDENT ASSISTANCES PROGRAM	487.00	366.31	494.00	546.00	52.00

COLUMBIA SCHOOL DISTRICT
1999 - 2000
BUDGET

EXPENDITURES		1997 - 1998 BUDGET	1997 - 1998 EXPENDED	1998 - 1999 BUDGET	1999 - 2000 PROPOSED BUDGET	VARIANCE
330	PUPIL SERVICES	$ 1,438.00	1,329.90	1.497.00	.00	-1.497.00
580	TRAVEL	18.00	.00	18.00	18.00	.00
810	DUES AND FEES	18.00	561.37	18.00	.00	-18.00
890	MISCELLANEOUS	.00	.00	.00	.00	.00
Total OTHER SUPPORT SERVICES		9,182.00	6,355.08	8.001.00	4.432.00	-3.569.00
2310	SCHOOL BOARD SERVICES					
110	SALARIES	825.00	825.00	825.00	825.00	.00
220	FICA TAX	65.00	63.11	65.00	64.00	-1.00
260	WORKER'S COMPENSATION	196.00	132.59	196.00	196.00	.00
310	CONTRACTED SERVICES	700.00	400.00	300.00	.00	-300.00
330	OTHER PROFESSIONAL SERVICES	.00	.00	.00	1.850.00	1.850.00
380	BOARD OF ED. SERVICE	250.00	.00	250.00	.00	-250.00
390	OTHER PROFESSIONAL SERVICES	525.00	600.00	525.00	.00	-525.00
520	INSURANCE	.00	.00	.00	425.00	425.00
522	LIABILITY INSURANCE	100.00	328.00	350.00	.00	-350.00
523	FIDELITY BOND PREMIUMS	240.00	240.00	240.00	.00	-240.00
540	ADVERTISING	100.00	77.00	100.00	100.00	.00
580	TRAVEL	50.00	.00	50.00	50.00	.00
610	SUPPLIES	.00	10.20	300.00	.00	-300.00
810	DUES & FEES	795.00	851.68	875.00	1.028.00	153.00
890	OTHER EXPENSES	150.00	163.34	150.00	150.00	.00
Total SCHOOL BOARD SERVICES		3,996.00	3,690.92	4.226.00	4.688.00	462.00
2320	OFFICE OF THE SUPERINTENDENT					
351	APPROPRIATION	16,441.00	16,441.00	17.449.00	.00	-17.449.00
580	TRAVEL	.00	.00	.00	.00	.00
Total OFFICE OF THE SUPERINTENDENT		16,441.00	16,441.00	17.449.00	.00	-17.449.00
2321	OFFICE OF SUPERINTENDENT					
319	APPROPRIATION	.00	.00	.00	17.845.00	17.845.00
Total OFFICE OF SUPERINTENDENT		.00	.00	.00	17.845.00	17.845.00
2329	ADMINISTRATIVE SERVICES					
580	COORDINATOR'S TRAVEL	.00	.00	.00	100.00	100.00
Total ADMINISTRATIVE SERVICES		.00	.00	.00	100.00	100.00
2330	COORD. ADMINISTRATIVE SERVICES					
580	TRAVEL	25.00	.00	25.00	.00	-25.00
Total COORD. ADMINISTRATIVE SERVICES		25.00	.00	25.00	.00	-25.00
2552	TRANSPORTATION -TO/FROM SCHOOL					
513	OTHER ORGANIZATIONS	53,016.00	43,773.50	31.303.00	.00	-31.303.00
741	EQUIPMENT	.00	.00	.00	.00	.00

COLUMBIA SCHOOL DISTRICT
1999 - 2000
BUDGET

EXPENDITURES	1997 - 1998 BUDGET	1997 - 1998 EXPENDED	1998 - 1999 BUDGET	1999 - 2000 PROPOSED BUDGET	VARIANCE
Total TRANSPORTATION -TO/FROM SCHOOL	$ 53,016.00	43,773.50	31,303.00	.00	-31,303.00
2553 TRANSPORTATION					
513 HANDICAPPED	3,510.00	.00	3,510.00	.00	-3,510.00
Total TRANSPORTATION	3,510.00	.00	3,510.00	.00	-3,510.00
2721 TRANSPORTATION TO/FROM SCHOOL					
511 OTHER ORGANIZATIONS	.00	.00	.00	7,290.00	7,290.00
519 OTHER ORGANIZATIONS	.00	.00	.00	32,240.00	32,240.00
Total TRANSPORTATION TO/FROM SCHOOL	.00	.00	.00	39,530.00	39,530.00
2722 TRANSPORTATION SPECIAL PROGRAM					
511 OTHER ORGANIZATIONS	.00	.00	.00	4,680.00	4,680.00
580 OTHER ORGANIZATIONS	.00	.00	.00	1,620.00	1,620.00
Total TRANSPORTATION SPECIAL PROGRAM	.00	.00	.00	6,300.00	6,300.00
5250 TRANSFER OF FUNDS					
880 EXPENDABLE TRUST FUND	.00	.00	.00	.00	.00
Total TRANSFER OF FUNDS	.00	.00	.00	.00	.00
TOTAL EXPENDITURES	774,194.00	654,267.11	780,756.00	873,564.00	92,808.00

Accounting codes have been changed by the State Department of Education so may differ from FY 99 to FY 00

SCHOOL ADMINISTRATIVE UNIT #7
1999 - 2000 BUDGET

CATEGORY	TOTAL	COLE	PITTS	STEW	COLU	CLARKS
		49.36%	**29.23%**	**12.49%**	**5.46%**	**3.46%**
Special Education Services	836.00	412.65	244.36	104.42	45.65	28.93
Psychological Services	48,415.00	23,897.64	14,151.70	6,047.03	2,643.46	1,675.16
Other Support Services	23,800.00	11,747.68	6,956.74	2,972.62	1,299.48	823.48
Improvement of Instruction	19,000.00	9,378.40	5,553.70	2,373.10	1,037.40	657.40
Office of Superintendent	129,034.00	63,691.18	37,716.64	16,116.35	7,045.26	4,464.58
Coordinator of Special Services	88,768.00	43,815.88	25,946.89	11,087.12	4,846.73	3,071.37
Fiscal Services	115,305.00	56,914.55	33,703.65	14,401.59	6,295.65	3,989.55
Plant Services	11,650.00	5,750.44	3,405.30	1,455.09	636.09	403.09
Transportation	232.00	114.52	67.81	28.98	12.67	8.03
TOTAL	437,040.00	215,722.94	127,746.79	54,586.30	23,862.38	15,121.58
Total Estimated Revenue	110,211.00	54,400.15	32,214.68	13,765.35	6,017.52	3,813.30
TOTAL DISTRICT SHARE	326,829.00	161,322.79	95,532.12	40,820.94	17,844.86	11,308.28

CU - 09

SCHOOL ADMINISTRATIVE UNIT #7
1999 - 2000
BUDGET

EXPENDITURES		1997 - 1998 BUDGET	1997 - 1998 EXPENDED	1998 - 1999 BUDGET	1999 - 2000 PROPOSED BUDGET	VARIANCE
1200	SPECIAL EDUCATION SERVICES					
120	P/T SALARY	$ 2,844.00	.00	.00	.00	.00
230	FICA TAX	218.00	.00	.00	.00	.00
320	CONTRACTED SERVICES	.00	.00	500.00	.00	-500.00
323	CONTRACTED SERVICES	.00	.00	.00	836.00	836.00
610	SUPPLIES	.00	.00	.00	.00	.00
Total	SPECIAL EDUCATION SERVICES	3,062.00	.00	500.00	836.00	336.00
2140	PSYCHOLOGICAL SERVICES					
110	SALARY	30,750.00	.00	30.000.00	30.000.00	.00
211	HEALTH INSURANCE	1,920.00	399.34	1,920.00	2.225.00	305.00
214	WORKER'S COMPENSATION	274.00	.00	267.00	.00	-267.00
220	SOCIAL SECURITY CONTRIBUTIONS	.00	.00	.00	2.340.00	2.340.00
222	RETIREMENT	886.00	.00	916.00	.00	-916.00
230	FICA TAX	2,399.00	.00	2.340.00	.00	-2,340.00
232	RETIREMENT	.00	.00	.00	891.00	891.00
260	WORKER'S COMPENSATION	.00	.00	.00	240.00	240.00
320	CONTRACTED SERVICE	.00	1,327.50	.00	4.625.00	4.625.00
580	MILEAGE	1,000.00	.00	1.000.00	1.000.00	.00
610	SUPPLIES	1,000.00	587.40	1.000.00	1.500.00	500.00
630	BOOKS	500.00	.00	1.000.00	.00	-1.000.00
640	PERIODICALS	200.00	.00	200.00	.00	-200.00
641	BOOKS	.00	.00	.00	1.300.00	1.300.00
650	SOFTWARE	.00	.00	.00	800.00	800.00
730	NEW FURNITURE	.00	.00	.00	1.094.00	1.094.00
741	EQUIPMENT	2,000.00	.00	.00	.00	.00
810	DUES & FEES	2,275.00	890.00	2.275.00	2.400.00	125.00
Total	PSYCHOLOGICAL SERVICES	43,204.00	3,204.24	40.918.00	48.415.00	7.497.00
2190	OTHER SUPPORT SERVICE					
110	SALARY	.00	.00	.00	.00	.00
230	FICA TAX	.00	.00	.00	.00	.00
890	REFUND (DISTRICT REIMB)	.00	1,875.91	.00	.00	.00
Total	OTHER SUPPORT SERVICE	.00	1,875.91	.00	.00	.00
2191	STUDENT ASSISTANCE PROGRAM					
320	CONTRACTED SERVICES	18,176.00	7,250.00	20.500.00	21.500.00	1.000.00
580	TRAVEL	1,175.00	271.75	1.000.00	1.000.00	.00
610	SUPPLIES	.00	.00	.00	.00	.00
630	BOOKS	.00	.00	.00	.00	.00
810	DUES & FEES	1,749.00	.00	2.500.00	1.300.00	-1.200.00
Total	STUDENT ASSISTANCE PROGRAM	21,100.00	7,521.75	24.000.00	23.800.00	-200.00
2210	IMPROVEMENT OF INSTRUCTION					
214	WORKERS' COMPENSATION	.00	109.00	.00	.00	.00
320	CONTRACTED SERVICES	11,296.00	400.00	19.000.00	.00	-19.000.00
610	SUPPLIES	.00	.00	.00	.00	.00

SCHOOL ADMINISTRATIVE UNIT #7
1999 - 2000
BUDGET

EXPENDITURES	1997 - 1998 BUDGET	1997 - 1998 EXPENDED	1998 - 1999 BUDGET	1999 - 2000 PROPOSED BUDGET	VARIANCE
Total IMPROVEMENT OF INSTRUCTION	$ 11,296.00	509.00	19.000.00	.00	-19.000.00
2213 IMPROVEMENT OF INSTRUCTION					
320 CONTRACTED SERVICES	.00	.00	.00	19.000.00	19.000.00
Total IMPROVEMENT OF INSTRUCTION	.00	.00	.00	19.000.00	19.000.00
2320 OFFICE OF SUPERINTENDENT					
110 SUPERINTENDENT'S SALARY	53,800.00	53,800.00	55.091.00	60.000.00	4.909.00
113 SECRETARIAL SALARIES	24,900.00	24,596.87	25.498.00	26.672.00	1.174.00
211 HEALTH INSURANCE	5,565.00	4,529.67	4.478.00	11.174.00	6.696.00
214 WORKERS' COMPENSATION	700.00	199.10	733.00	.00	-733.00
220 SOCIAL SECURITY CONTRIBUTIONS	.00	.00	.00	6.760.00	6.760.00
222 RETIREMENT	3,235.00	3,448.03	3.919.00	.00	-3,919.00
230 FICA TAX	6,139.00	5,980.16	7.142.00	.00	-7.142.00
231 RETIREMENT	.00	.00	.00	3.675.00	3.675.00
260 WORKERS' COMPENSATION	.00	.00	.00	693.00	693.00
290 EMPLOYEE BENEFIT	.00	.00	10.975.00	.00	-10.975.00
430 REPAIR & MAINTENANCE	.00	.00	.00	3.690.00	3.690.00
440 REPAIR & MAINTENANCE	2,714.00	2,861.67	3.690.00	.00	-3.690.00
451 LEASE/PURCHASE	.00	.00	.00	.00	.00
522 LIABILITY INSURANCE	500.00	500.00	225.00	225.00	.00
531 TELEPHONE	1,860.00	1,614.47	1.860.00	1.860.00	.00
532 POSTAGE	1,800.00	1,912.88	1.800.00	1.800.00	.00
540 ADVERTISING	300.00	1,582.94	1.500.00	1.500.00	.00
550 PRINTING	300.00	185.00	300.00	300.00	.00
580 TRAVEL	2,810.00	2,517.25	2.810.00	2.810.00	.00
610 SUPPLIES	2,300.00	2,166.07	2.800.00	2.800.00	.00
630 BOOKS	300.00	519.28	300.00	.00	-300.00
635 SOFTWARE	.00	.00	.00	.00	.00
640 PERIODICALS	950.00	409.94	950.00	1.250.00	300.00
741 EQUIPMENT	2,800.00	2,232.98	.00	.00	.00
742 REPLACEMENT OF EQUIPMENT	.00	.00	.00	.00	.00
751 FURNITURE	.00	.00	.00	.00	.00
810 DUES & FEES	3,825.00	2,299.97	3.725.00	3.825.00	100.00
890 MISCELLANEOUS	.00	30.50	.00	.00	.00
Total OFFICE OF SUPERINTENDENT	114,798.00	111,386.78	127.796.00	129.034.00	1.238.00
2330 COORDINATOR OF SP. SERVICES					
110 COORDINATOR'S SALARY	43,500.00	43,900.00	44.544.00	.00	-44.544.00
111 COORDINATOR'S ASSISTANT	.00	.00	.00	.00	.00
115 SECRETARIAL SALARY	15,450.00	15,326.90	16.250.00	.00	-16.250.00
211 HEALTH INSURANCE	3,840.00	3,839.82	3.840.00	.00	-3.840.00
214 WORKERS' COMPENSATION	525.00	148.20	541.00	.00	-541.00
222 RETIREMENT	2,423.00	2,546.56	2.603.00	.00	-2.603.00
230 FICA TAX	4,589.00	4,535.04	4.742.00	.00	-4.742.00
260 UNEMPLOYMENT	.00	.00	.00	.00	.00
440 REPAIR & MAINTENANCE	790.00	590.40	790.00	.00	-790.00
531 TELEPHONE	2,205.00	1,095.71	2.200.00	.00	-2.200.00
532 POSTAGE	850.00	667.75	1.000.00	.00	-1.000.00
540 ADVERTISING	250.00	25.00	250.00	.00	-250.00
550 PRINTING	500.00	249.53	600.00	.00	-600.00

SCHOOL ADMINISTRATIVE UNIT #7
1999 - 2000
BUDGET

EXPENDITURES		1997 - 1998 BUDGET	1997 - 1998 EXPENDED	1998 - 1999 BUDGET	1999 - 2000 PROPOSED BUDGET	VARIANCE
580	TRAVEL	$ 2,650.00	2,588.25	2,900.00	.00	-2,900.00
610	SUPPLIES	1,100.00	599.23	1,100.00	.00	-1,100.00
630	BOOKS	500.00	142.60	500.00	.00	-500.00
640	PERIODICALS	500.00	109.00	500.00	.00	-500.00
741	EQUIPMENT	.00	166.66	825.00	.00	-825.00
742	REPLACEMENT OF EQUIPMENT	.00	1,824.31	.00	.00	.00
751	NEW FURNITURE	.00	.00	.00	.00	.00
810	DUES & FEES	930.00	1,629.33	1,520.00	.00	-1,520.00
Total COORDINATOR OF SP. SERVICES		80,602.00	79,984.29	84,705.00	.00	-84,705.00
2332	COORDINATOR OF SP SERVICES					
110	COORDINATOR'S SALARY	.00	.00	.00	45,880.00	45,880.00
113	SECRETARIAL SALARY	.00	.00	.00	16,981.00	16,981.00
211	HEALTH INSURANCE	.00	.00	.00	6,846.00	6,846.00
220	SOCIAL SECURITY CONTRIBUTION	.00	.00	.00	4,903.00	4,903.00
231	RETIREMENT	.00	.00	.00	2,665.00	2,665.00
260	WORKERS' COMPENSATION	.00	.00	.00	503.00	503.00
430	REPAIR & MAINTENANCE	.00	.00	.00	790.00	790.00
531	TELEPHONE	.00	.00	.00	1,800.00	1,800.00
534	POSTAGE	.00	.00	.00	1,000.00	1,000.00
540	ADVERTISING	.00	.00	.00	250.00	250.00
550	PRINTING	.00	.00	.00	600.00	600.00
580	TRAVEL	.00	.00	.00	2,900.00	2,900.00
610	SUPPLIES	.00	.00	.00	1,100.00	1,100.00
640	BOOKS	.00	.00	.00	1,000.00	1,000.00
810	DUES & FEES	.00	.00	.00	1,550.00	1,550.00
Total COORDINATOR OF SP SERVICES		.00	.00	.00	88,768.00	88,768.00
2520	FISCAL SERVICES					
110	BUSINESS MANAGER'S SALARY	39,000.00	39,000.00	39,936.00	36,500.00	-3,436.00
112	BOOKKEEPER'S SALARY	26,250.00	26,250.00	26,880.00	17,388.00	-9,492.00
113	P/R CLERK'S SALARY	10,301.00	10,735.66	10,548.00	11,075.00	527.00
120	TREASURER'S SALARY	.00	.00	400.00	400.00	.00
211	HEALTH INSURANCE	13,819.00	11,513.38	11,644.00	9,519.00	-2,125.00
214	WORKERS' COMPENSATION	672.00	169.00	692.00	523.00	-169.00
220	SOCIAL SECURITY CONTRIBUTIONS	.00	.00	.00	5,098.00	5,098.00
222	RETIREMENT	3,105.00	3,266.56	3,313.00	.00	-3,313.00
230	FICA TAX	5,893.00	5,795.24	6,066.00	.00	-6,066.00
231	RETIREMENT	.00	.00	.00	2,754.00	2,754.00
260	UNEMPLOYMENT	.00	.00	.00	.00	.00
319	CONTRACTED SERVICES	.00	.00	.00	1,000.00	1,000.00
380	PROFESSIONAL SERVICES	.00	800.00	1,000.00	.00	-1,000.00
430	REPAIR & MAINTENANCE	.00	.00	.00	4,590.00	4,590.00
440	REPAIR & MAINTENANCE	4,071.00	3,723.03	4,590.00	.00	-4,590.00
451	LEASE/PURCHASE	.00	.00	.00	.00	.00
520	LIABILITY INSURANCE	.00	.00	.00	475.00	475.00
522	LIABILITY INSURANCE	500.00	500.00	225.00	.00	-225.00
523	FIDELITY BOND	240.00	240.00	240.00	.00	-240.00
531	TELEPHONE	2,500.00	1,980.38	2,500.00	2,300.00	-200.00
532	POSTAGE	1,800.00	796.90	1,800.00	.00	-1,800.00

SCHOOL ADMINISTRATIVE UNIT #7
1999 - 2000
BUDGET

EXPENDITURES		1997 - 1998 BUDGET	1997 - 1998 EXPENDED	1998 - 1999 BUDGET	1999 - 2000 PROPOSED BUDGET	VARIANCE
534	POSTAGE	$ .00	.00	.00	1,800.00	1,800.00
540	ADVERTISING	100.00	178.00	200.00	200.00	.00
550	PRINTING	200.00	.00	300.00	300.00	.00
580	TRAVEL	3,800.00	3,350.71	3,800.00	2,755.00	-1,045.00
610	SUPPLIES	2,500.00	1,896.73	3,000.00	3,000.00	.00
640	PERIODICALS	110.00	.00	200.00	.00	-200.00
641	BOOKS	.00	.00	.00	200.00	200.00
738	REPLACEMENT OF EQUIPMENT	.00	.00	.00	12,303.00	12,303.00
741	NEW EQUIPMENT	.00	418.67	.00	.00	.00
742	REPLACEMENT OF EQUIPMENT	.00	.00	1,200.00	.00	-1,200.00
743	NEW COMPUTER EQUIPMENT	.00	.00	.00	1,200.00	1,200.00
751	FURNITURE	.00	.00	.00	.00	.00
810	DUES & FEES	1,925.00	1,461.61	1,925.00	1,925.00	.00
Total PISCAL SERVICES		116,786.00	112,097.87	120,459.00	115,305.00	-5,154.00
2540	PLANT SERVICES					
431	RUBBISH REMOVAL	400.00	314.60	400.00	.00	-400.00
440	BUILDING REPAIR/MAINTENANCE	.00	17.91	.00	.00	.00
451	RENTAL CHARGE	10,000.00	10,057.20	10,000.00	.00	-10,000.00
521	PROPERTY INSURANCE	30.00	30.00	250.00	.00	-250.00
610	SUPPLIES	500.00	1,316.48	800.00	.00	-800.00
Total PLANT SERVICES		10,930.00	11,736.19	11,450.00	.00	-11,450.00
2559	TRANSPORTATION (TITLE IV)					
519	OTHER ORGANIZATIONS	.00	38.23	232.00	232.00	.00
Total TRANSPORTATION (TITLE IV)		.00	38.23	232.00	232.00	.00
2600	PLANT SERVICES					
421	RUBBISH REMOVAL	.00	.00	.00	600.00	600.00
441	RENTAL CHARGE	.00	.00	.00	10,000.00	10,000.00
521	PROPERTY INSURANCE	.00	.00	.00	250.00	250.00
610	SUPPLIES	.00	.00	.00	800.00	800.00
Total PLANT SERVICES		.00	.00	.00	11,650.00	11,650.00
TOTAL EXPENDITURES		401,778.00	328,354.26	429,060.00	437,040.00	7,980.00

Accounting codes have been changed by the State Department of Education so may differ from FY 99 to FY 00

PROCEEDINGS OF SCHOOL DISTRICT MEETING
MARCH 10, 1998
THE SCHOOL DISTRICT OF COLUMBIA
COUNTY OF COOS
STATE OF NEW HAMPSHIRE

The 1998 Annual Columbia School District meeting was called to order at 10:07 pm by Moderator, Robert Gooch, Jr.

Article 1: On a motion by Lori Berry to approve, seconded by Scott Berry, Article 1 was accepted with the following election results announced by the Moderator:

School Moderator	Robert W. Gooch, Jr.	13 write-in votes
	Eric Stohl	14 write-in votes
School Clerk	Barbara Killam	66 votes
School Auditors	Ginette White	9 write-in votes
	Lori Berry	3 write-in votes
	Marcia Parkhurst	3 write-in votes
School Board (3 yrs)	Bradley White	63 votes
School Treasurer	Barbara Killam	64 votes

Article 2: Gibb Dodge moved that the salaries of the school board, and the compensation of any other officers or agents of the District be as printed in the school report. Scott Berry seconded and the **article passed**.

Article 3: Eric Stohl moved that the reports of Agents, Auditors, Committees or Officers be accepted as printed in the school board. Gibb Dodge seconded and the article passed.

Article 4: Eric Stohl moved and Scott Berry seconded to approve the cost items included in the bus contract between the Columbia School Board and Nugent Motor Company which calls for the following yearly rates:

1998 – 1999	$31,303.00
1999 – 2000	$32,239.80 + 12,409.20 if route added
2000 – 2001	$33,204.60 + 12,601.80 if route added

and further to raise and appropriate the sum of thirty one thousand, three hundred three dollars ($31,303.00) for the 1998 – 1999 fiscal year.

Gibb Dodge moved to amend the article by deletion of the last three lines as the actual appropriation is already included in Article 5 and will be voted there. **Scott Berry seconded the amendment and it passed. Vote on amended article then also passed.**

PROCEEDINGS OF SCHOOL DISTRICT MEETING
MARCH 10, 1998
THE SCHOOL DISTRICT OF COLUMBIA
COUNTY OF COOS
STATE OF NEW HAMPSHIRE

Article 4: Eric Stohl moved that the District raise and appropriate the sum of Seven hundred, eighty thousand, seven hundred fifty six dollars ($780,756.00) for the support of schools, for the payment of the salaries of the School District officials and agents and for the payment of the statutory obligations of the District said sum inclusive of:

Regular Education	$ 704,247.00
Special Education	1,158.00
Vocational Education	100.00
Psychological Services	100.00
Speech Pathology	10,637.00
Other Support Services	8,001.00
School Board Services	4,226.00
Office of the Superintendent	17,449.00
Coordinator of Special Services	25.00
Transportation – To/From School	31,303.00
Transportation – Handicapped	3,510.00
TOTAL APPROPRIATIONS	$ 780,756.00

and authorize the application against said appropriation of all revenues, the balance to be raised by taxation. Bill Simpson seconded and the voice vote was in the **affirmative**.

Article 5: Marcia Parkhurst reported that her youngsters are on the bus for an unduly long time and asked if such could be addressed if revision of bus routes should become necessary.

Meeting was adjourned at 10:38 pm moved by Garry Parkhurst and seconded by Scott Berry.

Respectfully submitted,

Barbara Killam
School Clerk

SUPERINTENDENT'S REPORT
COLEBROOK – COLUMBIA

The tragic events of August 19, 1997 left all of us shaken and saddened. The happenings of that day will have some impact on our lives forever. In some ways, we have become a closer group of people and we have attempted to go on with our obligations, especially to the young people whom we love and serve.

As school opened for 1997-98, the administrative structure in the Colebrook School District had changed. Mary Jolles, formerly of Farmington, N H, was the K – 5 principal, Dan Shallow's role had expanded to that of principal 6 – 12 with Priscilla McGuire as his full time assistant.

Columbia continued to send its students to Colebrook as defined in the AREA Agreement and for transportation entered into a new 3 year agreement with Nugent Motor Company.

The State Board of Education held its October, 1997 meeting at Colebrook Academy and through presentations by school officials of all S A U #7 districts, got acquainted with our educational systems.

At the annual district meeting in Colebrook, voters rejected the proposed budget and adopted one of $85,000 less.

As the 1997 – 1998 school year came to a close, the Colebrook School Board re-examined the administrative structure and decided that each building (Primary K – 5; Elementary 6 – 8; Academy 9 – 12) needed its own educational leader. Mary Jolles continued as K – 5 principal, Dan Shallow returned to the 9 – 12 principalship, and the search began for a 6 – 8 principal.

Respectfully submitted,

Paul F. Allen
Superintendent of Schools

COORDINATOR OF SPECIAL SERVICES' REPORT

The old familiar Public Law 94-142 has been amended and is now referred to as PL 105-17. This is due to the 1997 amendments to the Individuals with Disabilities Education Act (IDEA). The resulting legislation is significantly different from the preceding law and its changes are of critical importance for educators and parents. The IDEA has been amended various times prior to 1997. The most recent amendments prior to the 1997 amendments were in 1994 when PL 103-382 gave schools the discretion to remove children with disabilities to an interim alternative educational setting for up to 45 days when these children bring weapons and/or drugs to schools. The IDEA amendments of 1997 state that they shall not prohibit an agency from reporting a crime committed by a child with a disability to appropriate authorities or to prevent state law enforcement and judicial authorities from exercising their responsibilities.

There has been much controversy regarding suspension of educationally disabled students from school. The law specifically states that a period up to 10 days with complete cessation of special education and related services is permitted. Suspension beyond ten days requires certain proceedings to come into play, too lengthy to discuss in this report.

The Individual Education Plan (IEP), under the 1997 amendments, now has several new statements and information, which must be included. Here again space does not permit inclusion in this report.

The above are only a few highlights of the 1997 IDEA amendments Those wishing further information or discussion may call the S A U #7 Special Services Office.

This school year NCEF supplied the services of a school psychologist (for a fee) as one could not be found for employment by S A U #7. We are in the process of searching for a replacement for the 1998-99 school year.

We continue to contract for speech pathologist services as well as the services of an occupational therapist.

There will be one special education teacher retiring at the end of the current school year and a replacement has been located.

The special education programs continue to be implemented throughout S A U #7. The numbers fluctuate up and down over the course of a school year. Our financial allotment from Federal funds is determined each year December 1st. On December 1, 1996 we had 83 students identified as educationally handicapped. On December 1, 1997 we had 78 students.

Hearing impaired and visually impaired students' generated funds go directly to a program called Assistive Services to Schools for Educational Technology and Training (ASSET). There is one exception this year, in Colebrook, as the child's parents refused the ASSET services.

COORDINATOR OF SPECIAL SERVICES' REPORT

The breakdown by District is as follows:	1996	1997
Clarksville	2	1
Colebrook	40	39
Columbia	9	7
Pittsburg	12	12
Stewartstown	20	19
	83	78

We have been attempting to stabilize the fluctuations in numbers and we appear to have done so. Four years ago the numbers went from 118 to 85. The next year they came closer together and this year there is only a difference of five in the fluctuation. This is viewed as progress on the part of the special education department. We intend to continue delivering appropriate services as we bring referrals and identification of educationally disabled students into proper perspective.

Respectfully submitted,

Vergil Grant
Special Services Coordinator

TITLE I REPORT

Fifty-nine students from grades 1 – 4 participated in the federally funded reading project: "In-D-Reading" during the 1997 – 1998 school year.

A great deal of research over the past 30 years has established many links between parent involvement and children's learning. The current Title I law which states that "All parents can contribute to their children's success by helping at home and becoming partners with teachers so that children achieve high standards" (PL 103-382,1001) was based upon this research.

The Title I law requires that a district receiving funds must involve parents in planning and assessing their school's Title I program. The research and intent behind these Title I requirements is for families and schools to work together to create better programs and opportunities for students.

Colebrook didn't have to have a law passed. Over the past twenty years I have found parents willing to share responsibilities for their child's learning and I have every confidence that this priority will continue to build the school's and parents' capacity for even stronger parental involvement.

I would like to take this opportunity to thank all the parents who shared reading experiences with us not only at school, but at home on a regular basis. I would also like to thank all parents that spent countless hours serving on the Parent Advisory Committee. I am looking forward to implementing the activities you, as a group, have suggested to encourage even more parent support and participation next year. Your parental involvement was a valued and critical part o this year's program success and was greatly appreciated.

The success of this year's Title I program has been verified not only by collected evaluative data, but the support of the school, the home, and the community.

Respectfully submitted,

Rosalie Hawes
Title I Project Manager

COLUMBIA SCHOOL DISTRICT
FINANCIAL REPORT
1997 - 1998
BALANCE SHEET
June 30, 1998

ASSETS:		
Cuttent Assets		
Cash in Bank	$ 122,050.02	
Intergovernmental A/R	0.00	
TOTAL ASSETS		**$ 122,050.02**
LIABILITIES AND FUND EQUITY		
Current Liabilities		
Accounts Payable	$ 1,177.75	
Total Current Liabilities		$ 1,177.75
Fund Equity		
Unreserved Fund Balance	$ 120,872.27	
Total Fund Equity		$ 120,872.27
TOTAL LIABILITIES AND FUND EQUITY		**$ 122,050.02**

COLUMBIA SCHOOL DISTRICT
FINANCIAL REPORT
1997 - 1998
STATEMENT OF REVENUES
June 30, 1998

REVENUE FROM LOCAL SOURCES		
Curent Appropriations	$	532,254.00
Earnings on Investment		1,762.27
Other Local Revenue		3.00
TOTAL LOCAL REVENUE	$	534,019.27
TRANSFER		
from Trustees of Trust Funds		0.00
REVENUE FROM STATE SOURCES		
State of New Hampshire - Foundation Aid	$	135,589.41
State of New Hampshire - Kindergarten Aid		6,000.00
State of New Hampshire - Medicaid		3,460.72
State of New Hampshire - Vocational Transportation		0.00
State of New Hampshire - Vocational Tuition		0.00
TOTAL STATE REVENUE	$	145,050.13
TOTAL REVENUE FROM ALL SOURCES	**$**	**679,069.40**

COLUMBIA SCHOOL DISTRICT

DETAILED STATEMENT OF EXPENDITURES

1997 - 1998

SALARIES

Placy-Brooks, Lisa	200.00
White, Bradley	200.00
Faucher, Cynthia	200.00
Killam, Barbara	150.00
Gooch, Robert Jr.	25.00
White, Ginette	25.00
Lalande Lucille	25.00
TOTAL SALARIES	825.00

OTHER EXPENSES

Colebrook Academy	36.34
Colebrook Feeds, Inc.	36.00
Colebrook School District	578,325.36
Collins Insurance Agency	328.00
Compensation Funds of N H	142.59
Discovering Independence	818.40
Dustin, Jane	115.00
First Colebrook Bank	63.11
Francis Dineen	600.00
George M. Stevens & Son Co.	240.00
Gray, Sue	2.45
Information Services, Inc.	16.00
Liebl Printing Company	10.20
N H School Boards Association	849.23
News & Sentinel	77.00
North Country Education Foundation	3,188.37
Nugent Motor Company	43,773.50
Placy-Brooks, Lisa	75.00
Riley, Janis L.	400.00
Rockhill, Dr. Virginia	270.00
School Administrative Unit #7	16,807.31
Switser, Jean Maccalous	6,773.25
Thibault, Kyla	495.00
TOTAL OTHER EXPENSES	653,442.11

TOTAL COLUMBIA EXPENDITURES 654,267.11

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
PAUL A. BARONE, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03584
603 788-4928
603 788-4636
FAX 603 788-3830

TRANSMITTAL AND COMMENTARY LETTER

The School Board
Columbia School District
Columbia, New Hampshire

Members of the Board:

In planning and performing our audit of the financial statements of the Columbia School District for the year ended June 30, 1998, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. Such study and evaluation disclosed no material weaknesses.

We extend our thanks to the officials and employees of the Columbia School District for their assistance during the course of our audit.

It is our opinion that the Superintendent, Business Administrator and staff are doing an excellent job administering the Columbia School District.

Very truly yours,

Francis J. Dineen & Co.

Francis J. Dineen & Co.

August 21, 1998

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board
and Voters of the Columbia
School District:

We have audited the accompanying general purpose financial statements of the Columbia School District as of and for the year ended June 30, 1998. These general purpose financial statements are the responsibility of the management of the Columbia School District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the general purpose financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Columbia School District at June 30, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Very truly yours,

Francis J. Dineen & Co.

August 21, 1998

COLUMBIA SCHOOL DISTRICT
STATEMENT OF ANALYSIS OF CHANGES IN FUND EQUITY
June 30, 1998

Fund Equity, July 1, 1997	96,498.58
Plus Total Revenue	679,069.40
Less Total Expenditures/Adjustments	654,695.71
Fund Equity, June 30, 1998	120,872.27

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

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TRANSMITTAL AND COMMENTARY LETTER

The School Board
School Administrative Unit #7
3 Academy Street
Colebrook, New Hampshire 03576

Members of the Board:

In planning and performing our audit of the financial statements of the School Administrative Unit #7 for the year ended June 30, 1998 we considered the Unit's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. Such study and evaluation disclosed no material weaknesses.

We extend our thanks to the officials and employees of School Administrative Unit #7 for their assistance during the course of our audit.

It is our opinion that the Superintendent, Business Administrator and staff are doing an excellent job administering School Administrative Unit #7.

Very truly yours,

Francis J. Dineen & Co.

August 21, 1998

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
PAUL A. BARONE, C.P.A.

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603 788-4928
603 788-4636
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INDEPENDENT AUDITORS' REPORT ON FINANCIAL PRESENTATION

To the Board of School Directors
and Voters of School Administrative
Unit #7:

We have audited the combined financial statements of School Administrative Unit #7 as of and for the year ended June 30, 1998, as listed in the accompanying table of contents. These financial statements are the responsibility of the management of the School Administrative Unit #7. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation as explained in the above paragraph, the combined financial statements referred to above present fairly, in all material respects the financial position of School Administrative Unit #7 at June 30, 1998 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Very truly yours,

Francis J. Dineen & Co.

August 21, 1998

COLUMBIA SCHOOL DISTRICT
TRANSPORTATION 1997 - 1998

TRANSPORTER	ROUTE	RATE/DAY	PUPILS	MILES/DAY
Nugent Motor Company	E. Columbia	$95.41	57	51.0
Nugent Motor Company	S. Columbia	$83.14	56	48.0
Nugent Motor Company	Meridan Hill	$60.00	3	60.0

TUITION PUPILS & RATES 1997 - 1998

Grade Levels	Pupils	RATE
Kindergarten	9	$1,032.00
Elementary	100	$4,237.00
High School	37	$6,147.00

S A U # 7 PERSONNEL 1998 - 1999	POSITION	TOTAL SALARY	COLUMBIA SHARE 4.94%
Allen, Paul	Superintendent	$57,591.00	2,845.00
Brousseau, Bonita	Bookkeeper (started 8/28/98)	$14,216.25	702.28
Covill, Cheryl	Accountant/Bookkeeper (July 1 - August 28, 1998)	$3,101.68	153.22
Covill, Cheryl	Business Manager (Started 8/3/98)	$31,182.89	1,540.43
Goulette, Lisa	Special Services Secretary	$16,250.00	802.75
Grant, Vergil	Coordinator Of Special Services	$44,544.00	2,200.47
Gray, Suzanne	Payroll/Personnel Clerk	$15,822.00	781.61
Grover, Patricia	Administrative Secretary	$20,224.00	999.07
Patterson, Ronald	Business Administrator (Resigned 7/31/98)	$5,814.38	287.23

VITAL STATISTICS

DEATHS RECORDED IN THE TOWN OF COLUMBIA DURING THE YEAR ENDED DECEMBER 31, 1998

January 2	Albert J. Currier	Columbia, NH	Adelau Currier	Freida Blodgett
February 1	Marion L. Stanley	Lancaster, NH	Sherman Bennett	Nellie Bolt
April 4	Raymond P. Ryea	Colebrook, NH	Raymond Ryea	Mary Jane Jutras
September 26	Cecil L. Davis	Colebrook, NH	James Davis	Minnie Slate

VITAL STATISTICS

MARRIAGES RECRODED IN THE TOWN OF COLUMBIA DURING THE YEAR ENDED DECEMBER 31, 1998

January 18	Ryea, Raymond P.	Columbia, NH
	Clogston, Kerry L.	Columbia, NH
March 21	Haynes, Donald H.	Columbia, NH
	Oliver, Edna C.	Colebrook, NH
April 4	Locke, Daniel P.	Columbia, NH
	Locke, Jacqueline M.	Columbia, NH
April 4	Santamore, Dennis Neil	Colebrook, NH
	Hughes, Nancy Geraldine	Colebrook, NH
May 8	Gendreau, Richard Alfred	Columbia, NH
	Crawford, Liane Jane	Columbia, NH
July 25	Wheeler, Rodney Alan	W. Stewartstown, NH
	Purrington, Darcy Lynn	W. Stewartstown, NH
July 31	Parry, John G.	Columbia, NH
	Johnson, Tunie L.	Columbia, NH
October 3	Thornton, Chris Alan	Columbia, NH
	O'Leary, Terry Ann	Columbia, NH
November 27	Foss, John George	Columbia, NH
	Keezer, Jayme Lynn	Columbia, NH

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